

COUNTY ROAD FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Taxes			
Property taxes	\$ 75,245	\$ 74,956	\$ (289)
Business and other taxes	80	319	239
Total taxes	<u>75,325</u>	<u>75,275</u>	<u>(50)</u>
Intergovernmental revenues			
Federal grants	1,956	960	(996)
State grants	15,944	15,392	(552)
Intergovernmental services	10,793	8,375	(2,418)
Total intergovernmental revenues	<u>28,693</u>	<u>24,727</u>	<u>(3,966)</u>
Charges for services			
General government	10	3	(7)
Transportation	2,220	2,497	277
Economic environment	38	32	(6)
Mental and physical health	590	-	(590)
Interfund/department charges for services	103	2,680	2,577
Total charges for services	<u>2,961</u>	<u>5,212</u>	<u>2,251</u>
Fines and forfeits	-	18	18
Interest earnings	180	387	207
Miscellaneous revenues			
Rents and royalties	142	90	(52)
Other miscellaneous revenues	62	45	(17)
Total miscellaneous revenues	<u>204</u>	<u>135</u>	<u>(69)</u>
Transfers in	20	26	6
Sale of capital assets	344	37	(307)
TOTAL REVENUES	<u>107,727</u>	<u>105,817</u>	<u>(1,910)</u>
EXPENDITURES			
Current			
Transportation			
Personal services		34,597	
Supplies		5,975	
Contract services and other charges		7,903	
Intergovernmental services		3,819	
Interfund payments for services		26,217	
Total transportation	<u>82,296</u>	<u>78,511</u>	<u>3,785</u>
Capital outlay			
Capital projects			
Road and street construction	31	31	-
Capitalized expenditures	815	771	44
Total capital outlay	<u>846</u>	<u>802</u>	<u>44</u>
Transfers out	33,316	33,316	-
TOTAL EXPENDITURES	<u>116,458</u>	<u>112,629</u>	<u>3,829</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (8,731)</u>	(6,812)	<u>\$ 1,919</u>
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		3,768 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(3,044)	
Fund balance - January 1, 2006		1,852	
Fund balance (deficit) - December 31, 2006		<u>\$ (1,192)</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized losses on investments, on a GAAP basis		\$ (47)	
Encumbrances, not included in GAAP basis expenditures		3,815	
Adjustment from budgetary basis to GAAP basis		<u>\$ 3,768</u>	